

EXHIBIT A

Exhibit A - Duplicate Bond Claims + Incorrect Debtor Bond Claims

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 ALBRIGHT, JEANETTE R ENHANCED MUNICIPAL MANAGERS ATTN: ROBERT D ALBRIGHT JR. 601 CARLSON PARKWAY SUITE 1125 MINNETONKA, MN 55305	14474	Puerto Rico Sales Tax Financing Corporation (COFINA)	Secured	\$239,658.06	Commonwealth of Puerto Rico	Secured	\$163,678.89
Reason: Claimant asserts liabilities of \$75,979.17 associated with municipal bond(s) issued by Puerto Rico Sales Tax Financing Corporation (COFINA), which are duplicative of the master proof of claim filed by the trustee of these bond(s). In addition, proof of claim purports to asserts liabilities of \$163,678.89 against COFINA, but the proof of claim, supporting documentation, and/or review of the CUSIP information for the bond(s) at issue show that any liability for this portion of the claim would lie, if at all, under Commonwealth of Puerto Rico.							
2 ANTONIO M. TOCA LORENZO AND CARMELINA CRUZ GARCIA CALLE PASEO HERRADURA 109 PARQUE DEL RIO TRUJILLO ALTO, PR 00976	5614	Puerto Rico Sales Tax Financing Corporation (COFINA)	503(b)(9)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Puerto Rico Sales Tax Financing Corporation (COFINA)	Secured	\$175,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$125,000.00*
			Sub Total	\$175,000.00*		Sub Total	\$125,000.00*
Reason: Claimant asserts liabilities of \$50,000 associated with municipal bond(s) issued by Puerto Rico Sales Tax Financing Corporation (COFINA), which are duplicative of the master proof of claim filed by the trustee of these bond(s). In addition, proof of claim purports to asserts liabilities of \$125,000 against COFINA, but the proof of claim, supporting documentation, and/or review of the CUSIP information for the bond(s) at issue show that any liability for this portion of the claim would lie, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.							
3 BUSQUETS LLORENS, SALVADOR ATOCHA 106 APT 3 PONCE, PR 00730-3704	20438	Puerto Rico Sales Tax Financing Corporation (COFINA)	Secured	\$320,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$295,000.00
Reason: Claimant asserts liabilities of \$25,000 associated with municipal bond(s) issued by Puerto Rico Sales Tax Financing Corporation (COFINA), which are duplicative of the master proof of claim filed by the trustee of these bond(s). In addition, proof of claim purports to asserts liabilities of \$295,000 against COFINA, but the proof of claim, supporting documentation, and/or review of the CUSIP information for the bond(s) at issue show that any liability for this portion of the claim would lie, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.							
4 COTO RAMOS, LAZARO P.O. BOX 362442 SAN JUAN, PR 00936	125045	Puerto Rico Sales Tax Financing Corporation (COFINA)	Unsecured	\$306,407.80	Commonwealth of Puerto Rico	Unsecured	\$85,431.31
Reason: Claimant asserts liabilities of \$220,976.49 associated with municipal bond(s) issued by Puerto Rico Sales Tax Financing Corporation (COFINA), which are duplicative of the master proof of claim filed by the trustee of these bond(s). In addition, proof of claim purports to asserts liabilities of \$85,431.31 against COFINA, but the proof of claim, supporting documentation, and/or review of the CUSIP information for the bond(s) at issue show that any liability for this portion of the claim would lie, if at all, under Commonwealth of Puerto Rico.							

Ninth Omnibus Objection

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		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5 JUAN A BARNES VELEZ TERESA ZAMORA TAIDE 3380 CALLE DONA JUANA / URB VISTA POINT PONCE, PR 00716	4617	Puerto Rico Sales Tax Financing Corporation (COFINA)	Unsecured	\$210,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$50,000.00
					Puerto Rico Electric Power Authority	Unsecured	\$50,000.00
					Sub Total		\$100,000.00
					Reason: Claimant asserts liabilities of \$110,000 associated with municipal bond(s) issued by Puerto Rico Sales Tax Financing Corporation (COFINA), which are duplicative of the master proof of claim filed by the trustee of these bond(s). In addition, proof of claim purports to asserts liabilities of \$100,000 against COFINA, but the proof of claim, supporting documentation, and/or review of the CUSIP information for the bond(s) at issue show that any liability for this portion of the claim would lie, if at all, under Puerto Rico Electric Power Authority (\$50,000) and Employees Retirement System of the Government of the Commonwealth of Puerto Rico (\$50,000).		
6 SALDANA NUNEZ, JORGE E 154 MARTINETE MONTEHIEDRA SAN JUAN, PR 00926	99374	Puerto Rico Sales Tax Financing Corporation (COFINA)	Secured	\$235,000.00	Puerto Rico Electric Power Authority	Secured	\$25,000.00
					Reason: Claimant asserts liabilities of \$210,000 associated with municipal bond(s) issued by Puerto Rico Sales Tax Financing Corporation (COFINA), which are duplicative of the master proof of claim filed by the trustee of these bond(s). In addition, proof of claim purports to asserts liabilities of \$25,000 against COFINA, but the proof of claim, supporting documentation, and/or review of the CUSIP information for the bond(s) at issue show that any liability for this portion of the claim would lie, if at all, under Puerto Rico Electric Power Authority.		